

***Magnetic Media
Reporting Requirements
for
1999***

**Quarterly Wage
and Withholding
Reporting Program**

Employment Tax Branch



April 1999

Thank you for your interest/participation in the Employment Development Department's (EDD) Magnetic Media Reporting Program.

Within this booklet are the specifications for the revised Interstate Conference of Employment Security Agencies (ICESA) format and the federal government's new Magnetic Media Reporting and Electronic Filing (MMREF-1) format for tape, cartridge, and diskette. The formats have been changed to accommodate the year 2000. Listed below are the highlights of the notable changes for tax year 1999, but please take the time to review the entire booklet. Carefully following the specifications in the booklet will help assure that your wage and withholding data is processed accurately and timely. Also, refer to Common Errors in File Construction and Transmittal in Sections B and C for additional information.

California will begin accepting the revised ICESA and the new MMREF-1 formats in 1999. Although California will continue to accept the 1997 versions of the TIB-4 and ICESA formats for at least two years, ***magnetic media filers are strongly encouraged to change to the revised ICESA or new MMREF-1 formats as soon as possible.***

Information regarding the 1997 versions of the TIB-4 and ICESA formats will still be available through EDD's Magnetic Media coordinators. Only the reporting format changes for Tax Year **1999** will be available on EDD's website at **<http://www.edd.cahwnet.gov>**.

If you have any questions regarding EDD's magnetic media reporting program, please call (916) 654-6845 or write:

Magnetic Media Coordinators, MIC 15
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

CHANGES TO NOTE FOR TAX YEAR 1999

- The reporting period for the ICESA format has been expanded and relocated to accommodate the year 2000. The revised ICESA format will be accepted on tape, cartridge, and now, diskette, beginning the first quarter of 1999.
- California will accept the federal government's new MMREF-1 format on tape, cartridge, and diskette beginning the first quarter of 1999.
- Transmitters converting to the new formats must submit a test file prior to using the new formats.
- As some fields have changed location, please review the revised/new formats carefully. For example, in the MMREF-1 format, RST - State Total Record, positions, 30-43 were previously "Quarterly Personal Income Tax **Withheld** by Employer." This field should now contain the "Quarterly Personal Income Tax **Wages** by Employer."
- Acceptable media now includes IBM compatible 3490 cartridges.
- EDD will be phasing out the 8 inch diskettes over the next year. During this time, we will accept these diskettes from current users but we discourage their use with new filers. Diskettes must be created on IBM compatible operating systems.

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Section A

General Information

Introduction

The Magnetic Media Reporting Program is a method of reporting wage and withholding information using tapes, cartridges, or diskettes. It is beneficial to both the employer and the Employment Development Department (EDD) because it eliminates paper reporting, reduces paper processing, and reduces errors due to manual processing. Overall, magnetic media is a faster, easier, efficient, and cost effective means of reporting your wage and withholding information.

Magnetic Media is only one cost effective method of reporting. The EDD has developed other options to file reports and make payments. We now have Electronic Data Interchange (EDI), Telefiling, and Electronic Funds Transfer (EFT) Programs. Depending on your reporting and payment needs, one of these other methods may be more suitable for you.

For more information, please call:

Electronic Data Exchange (EDI)	(916) 255-1649
Electronic Funds Transfer (EFT)	(916) 654-9130
Magnetic Media Reporting	(916) 654-6845
Telefiling.....	1 (800) 796-3524

Or call your local Employment Tax Customer Service Office.

Publication Content

This booklet contains the instructions and technical specifications for reporting quarterly DE 6 wage and withholding information to the State of California EDD on magnetic media. Employers may use the technical specifications to develop their own program or purchase a commercial software package that contains a quarterly wage reporting option that meets these specifications.

All forms contained in this booklet, as well as additional copies of this booklet and information for other electronic reporting methods, may be obtained through EDD's website at <http://www.edd.cahwnet.gov>.

Reporting Requirements

Beginning with tax year 1995, employers were required to make their report of contributions and wages (Section 1088(a)(1) of the California Unemployment Insurance Code [CUIC]) by magnetic media if the employer was required to report W-2 data to the federal government by magnetic media. Currently, the federal government requires employers with 250 or more W-2s for the year to file by magnetic media. The magnetic media filing threshold of 250 or more employees applies only to California employees. Multi-state filers who have less than 250 California employees will not be required to report on magnetic media; however, they are encouraged to do so. **Reporting on magnetic media eliminates filing of the paper Quarterly Wage and Withholding Report, form DE 6.**

For California purposes, within 90 days of becoming subject to the federal W-2 reporting requirements an employer must:

- Submit a magnetic media file to the EDD for approval and begin filing wage reports on magnetic media for subsequent quarters, or
- Request a waiver from the magnetic media requirement.

Example: During 1998 an employer had 260 California W-2s to file with the federal government. For California purposes the employer must:

- By March 31, 1999 submit to EDD a magnetic media file, or
- By March 31, 1999 submit a waiver request to EDD.

Other Reporting Situations

How to Handle Adjustments

Negative wages or adjustments to wages cannot be reported on magnetic media. A Tax and Wage Adjustments, form DE 678, must be used to make these types of wage and/or withholding adjustments.

What to Do When You Have No Quarterly Wages to Report

Magnetic Media filers with no payroll must file a paper copy Quarterly Wage and Withholding Report, form DE 6, to fulfill their reporting requirements for the quarter.

Reporting Personal Income Tax

The quarterly DE 6 reporting requirements apply to all employment subject to Unemployment Insurance (UI) and State Disability Insurance (SDI) and Personal Income Tax (PIT). Beginning the first quarter of 1997, quarterly PIT wages were required to be reported in addition to the UI and SDI subject wages and the amount of quarterly PIT withheld for all individuals. Payers of pension, annuities and other deferred income (1099R) payments must continue to report PIT withheld by individual; however, reporting of PIT wages does not apply to 1099R payments.

Acceptable Media

Quarterly DE 6 wage and withholding information may be submitted to EDD on standard 1/2 inch tape reels, IBM compatible 3480 or 3490 tape cartridges or diskettes. Diskette sizes 3 1/2 and 5 1/4 inch are acceptable. EDD will be phasing out the 8 inch diskettes over the next year. During this time, we will accept these diskettes from current users but we discourage their use with new filers. Diskettes must be created on IBM compatible operating systems.

Waiver Request

Employers may request a waiver from the state's mandatory magnetic media requirement, by establishing to the satisfaction of the Director that there is a lack of automation, a severe economic hardship, a current exemption from submitting magnetic media information returns for federal purposes, or other reasons for not complying with the requirement. Approved waivers shall be valid for six months or longer, at the discretion of the Director. Employers may file a copy of their federal exemption approval letter or file EDD Waiver Request from Filing Quarterly Wages on Magnetic Media, form DE 3086M (Reference Waiver Request Exhibit E). Waiver requests must be filed within 90 days of becoming subject to the magnetic media requirement.

Penalties

Failure to File - Any employer who fails to file their report of wages on magnetic media after notice by the Director of a magnetic media filing requirement will be assessed a penalty of ten dollars (\$10) for **each** unreported wage item.

Section A

Penalties (Continued)

Late Filing - Any employer who, without good reason fails to file their report of wages within 15 calendar days after a specific written demand will be assessed a penalty of ten dollars (\$10) for **each** wage item.

Corrected Files - If EDD returns a timely filed magnetic media file as unprocessable, EDD provides the filer 15 calendar days to correct and mail the corrected magnetic media file to EDD. (If a processable file is returned within this period, a penalty for late filing will not be imposed.)

Reporting Formats

Tape, cartridge, and diskette users have the choice of one of the following formats:

The Interstate Conference of Employment Security Agencies (ICESA) Format - Developed by the ICESA, this uniform format eases the reporting burden on large multi-state employers due to the different magnetic media formats required by each state. This format is outlined in Section B.

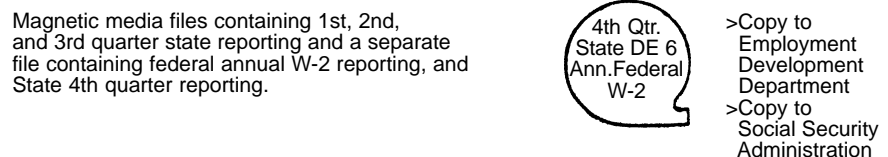
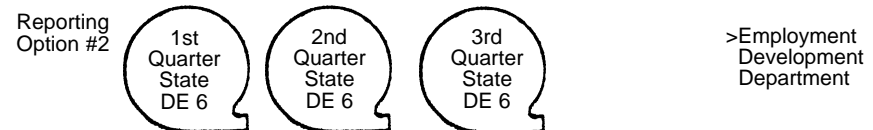
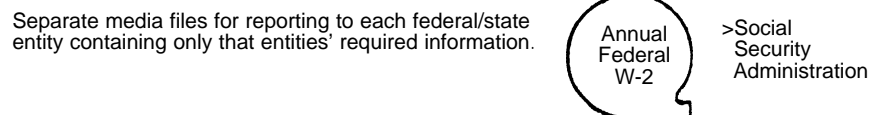
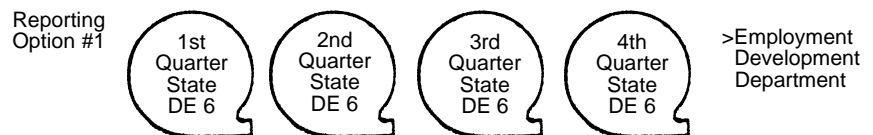
The Federal Magnetic Media Reporting and Electronic Filing (MMREF-1) Format - Developed by the Social Security Administration, this format allows employers to report both quarterly and annual wage data on magnetic media from one coordinated format. This format is outlined in Section C.

Although the MMREF-1 format is a coordinated state and federal format, the federal government will not directly provide EDD with your organization's wage and withholding information. Separate submittal of tape, cartridge, or diskette files are required to satisfy both entities' reporting requirements.

Section A

Reporting Formats (Continued)

The following reporting options are suggested to accommodate your reporting needs when using the MMREF-1 format to report state quarterly wage and withholding information and federal W-2 wage information on magnetic media.



Multiple Employers/Files

The EDD urges transmitters of quarterly wage and withholding data to minimize the number of tapes, cartridges, and diskettes they submit for multiple employers or for multiple worksites of a single employer. Both the ICESA and MMREF-1 formats were designed to allow reporting from multiple employers and worksites on one tape, cartridge, or diskette. A separate Employer Record can be written for each new account number or branch.

Registration Process

Organizations that intend to file quarterly wage and withholding information on magnetic media for the first time must complete and mail the enclosed Magnetic Media Filing Registration, form DE 164 (Reference Registration Exhibit E). The registration procedure is necessary to ensure that the preparer's filing medium is compatible with EDD's processing system.

Section A

Registration Process (Continued)

Either the employer or an agent (transmitter) reporting on behalf of employers may complete the filing registration form. The transmitter is the organization submitting the magnetic media file. Agents that transmit for one or more employers need to file only one registration form noting each employer's name, state employer account number and estimated number of employees. An attached employer list is acceptable. Once an agent establishes a filing procedure with EDD, the agent does not have to inform EDD of any changes to its list of reporting clientele.

The EDD will respond to the registration form within 30 days of receipt and the employers will be supplied with the Magnetic Media Transmittal Sheet, form DE 166, and the necessary file labels. Once the registration form has been filed, it will remain in effect for succeeding quarters provided there is no interruption in your reporting. If a break occurs, a new registration form must be filed before magnetic media reporting may resume.

Test Files

The EDD requires that new transmitters prepare and submit a test file to ensure process compatibility. Test files should also be submitted whenever a system or program change has been made. Test files may consist of actual or test data. Test tapes and cartridges should contain at least twelve blocks of data to enable us to verify the blocking factor correctly. Initial test files may be submitted any time during the year prior to the initial reporting. Test results will be reported back to the transmitter generally within three weeks after receipt of the test file. To expedite the testing and approval process, a test file may be submitted with the Magnetic Media Registration, form DE 164. Tape, cartridge, and diskette files should be mailed with a completed Magnetic Media Transmittal Sheet, form DE 166 (Reference Transmittal Exhibit E) to:

Magnetic Media Coordinator, MIC 15
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

Corrections

Occasionally a transmitter may find it necessary to correct information previously filed to the state on magnetic media. Corrections to magnetic media are handled in the same manner as hard copy DE 6 corrections.

Section A

Corrections (Continued)

CORRECTION

FORM

Wage and/or withholding adjustment resulting in a refund

Tax and Wage Adjustments Form, DE 678

Wage and/or withholding adjustment; no refund

Amended Quarterly Wage and Withholding Report, form DE 6. Report only those employees whose wages, withholdings, and/or Social Security numbers are being corrected

Special Reporting Instructions for State and Local Government Employers

Many governmental entities have separate State Employer Account Numbers (SEANs) due to different bargaining units' coverages. Each SEAN must file a contribution and wage report detailing each employee covered by that program. In many cases a governmental entity will have a 900 series (UI) SEAN, a 776 series (SDI) SEAN, and a 800 series (PIT) SEAN.

A Wage Plan Code within the Employee Record describes the appropriate coverage. The Wage Plan Codes are listed in Section E.

EXAMPLES:

<u>SEAN SERIES</u>	<u>WAGE PLAN CODE</u>	<u>WAGES SUBJECT</u>	<u>ZERO FILLED</u>
944	A	UI reported	PIT wage and withholding
776	J	SDI reported	PIT wage and withholding
800	P	PIT wage and withholding reported	UI

The same employee, in most cases, will be reported under all three account numbers.

Section A

Magnetic Media Specifications and Preferences

You may report on 9 track magnetic tape, IBM compatible 3480 or 3490 cartridge, or diskette. Please see the table below for the specifications and preferences for each format:

FORMAT	ICESA	MMREF-1
TAPE	<ul style="list-style-type: none"> • 9 track • 1/2" magnetic tape • Uncompressed mode • 1600 or 6250 CPI • Data must be written in UPPER CASE letters only. • 275 position record length. ¹ • EDD does not accept multiple-volume tape files. ⁴ • Standard IBM OS/VS internal header and trailer labels are preferred. ² • EDD prefers to receive tapes recorded in Extended Binary Coded Decimal Interchange Code (EBCDIC). ³ • Blocking factor must not exceed 85. EDD prefers 25 records per block. ⁶ 	<ul style="list-style-type: none"> • 9 track • 1/2" magnetic tape • Uncompressed mode • 1600 or 6250 CPI • Data must be written in UPPER CASE letters only. • 512 position record length. • EDD does not accept multiple-volume tape files. ⁵ • Standard IBM OS/VS internal header and trailer labels are preferred. ² • EDD prefers to receive tapes recorded in EBCDIC. ³ • Blocking factor must not exceed 45. EDD prefers 25 block. ⁶
CARTRIDGE	<ul style="list-style-type: none"> • 3480 or 3490 compatible • Uncompressed mode • Maximum of 38,000 CPI • Data must be written in UPPER CASE letters only. • Standard IBM OS/VS internal header and trailer labels are preferred. ² • EDD prefers to receive cartridges recorded in EBCDIC. ³ • 275 position record length. ¹ • EDD does not accept multiple-volume cartridge files. ⁴ • Blocking factor must not exceed 85. EDD prefers 85 records per block. ⁶ 	<ul style="list-style-type: none"> • 3480 or 3490 compatible • Uncompressed mode • Maximum of 38,000 CPI • Data must be written in UPPER CASE letters only. • Standard IBM OS/VS internal header and trailer labels are preferred. ² • EDD prefers to receive cartridges recorded in EBCDIC. ³ • 512 position record length. • EDD does not accept multiple-volume cartridge files. ⁵ • Blocking factor must not exceed 45. EDD prefers 45 records per block. ⁶

Magnetic Media Specifications and Preferences (Continued)

- ¹ EDD prefers a 275 position record. If your system cannot produce an odd number record length, a 276 position record is acceptable.
- ² All label configurations are allowed. If header and trailer labels are provided, they must be separated from the data records by a tape mark. Headers and trailers must be written in the same recording density as data records. The trailer labels must be followed by two consecutive tape marks. The hexadecimal configuration for a tape mark is "13" (decimal 19).
- ³ Tapes/cartridges recorded in American Standard Code for Information Interchange (ASCII) are acceptable.
- ⁴ Each tape/cartridge must be a separate file. Each tape/cartridge must begin with a Code A or E record and end with a Code T or F record.
- ⁵ Each tape/cartridge must be a separate file. Each tape/cartridge must begin with a Code RA or RE record and end with a Code RST, RT, or RF record.
- ⁶ The blocking factor must be consistent throughout the file. However, a short block (less than the stated blocking factor) is acceptable if it is the last block of the file.

Magnetic Media Specifications and Preferences (Continued)

FORMAT	ICESA	MMREF-1
DISKETTE	<ul style="list-style-type: none"> • IBM compatible. • Must be recorded in American Standard Code for Information Interchange (ASCII) format. • 3.5" (maximum of 1.44MB). • 5.25" (maximum of 1.2MB). • Uncompressed mode. • Data must be written in UPPER CASE letters only. • Filename: UIWAGE • 275 position record length. ¹ • Code S Employee records should be in employee surname or Social Security Number order; however, this is not mandatory. • Multiple-volume diskette files are acceptable. ² 	<ul style="list-style-type: none"> • IBM compatible. • Must be recorded in ASCII format. • 3.5" (maximum of 1.44MB). • 5.25" (maximum of 1.2MB). • Uncompressed mode. • Data must be written in UPPER CASE letters only. • Filename: MMREF • 512 position record length. • Code RS State Supplemental Employee records should be in employee surname or Social Security Number order; however, this is not mandatory. • Multiple-volume diskette files are acceptable. ³

¹ EDD prefers a 275 position record. If your system cannot produce an odd number record length, a 276 position record is acceptable.

² A quarterly file may exceed the capacity of a single diskette. In these situations, the data must be continued onto one or more diskettes. These are defined as multiple-volume diskette files. A multiple-volume diskette file should begin with a Code A or E record on the first diskette and end with a Code T or F record on the last diskette. Each diskette after Diskette 1 should begin with the record that properly follows the last record on the preceding diskette. For example, Diskette 1 ends with a Code S record, Diskette 2 should begin with the next Code S record. The external diskette labels for a multiple-volume file must indicate the proper sequence (e.g., Vol. 2 of 3) for processing.

³ A quarterly file may exceed the capacity of a single diskette. In these situations, the data must be continued onto one or more diskettes. These are defined as multiple-volume diskette files. A multiple-volume diskette file should begin with a Code RA or RE record on the first diskette and end with a Code RST, RT or RF record on the last diskette. Also, the file should contain only one Code RA record, which should be located at the beginning of the first diskette. Each diskette after Diskette 1 should begin with the record that properly follows the last record on the preceding diskette. For example, Diskette 1 ends with a Code RS record, Diskette 2 should begin with the next Code RS record. The external diskette labels for a multiple-volume file must indicate the proper sequence (e.g., Vol. 2 of 3) for processing.

Name Formatting

The **full** first name of the employee must be reported. Each segment (first, middle, and last) of the name must be entered in the appropriate field. The employee name should agree with the spelling of the name on the individual's Social Security card. Punctuation may be used when appropriate. Leading titles, e.g., Mr., Mrs., and trailing titles, e.g., M.D., D.D.S., must be omitted from the name field. Trailing titles, e.g., Jr., Sr., must have no punctuation.

Note: Leading letters (e.g., "O", "Mc", etc.) **must not be separated** from the rest of the surname by a blank.

Shipping Instructions

Package the tape, cartridge, or diskette with an external label on each tape, cartridge, or diskette and Magnetic Media Transmittal Sheet, form DE 166, (copies are acceptable) together in a box or mailer with proper padding to prevent damage in transit. The external label must contain the following information:

- Employer name
- State employer account number
- Quarter
- Year

Use disposable tape, cartridge, or diskette containers as EDD is unable to return special containers. Labels and transmittal forms may be obtained by contacting the Magnetic Media Coordinators at the address and telephone number shown in the Information Contact section.

To facilitate accurate and timely processing of your magnetic media, **please ensure that labels and transmittal form(s) are correct and complete.** These items are important in the processing and balancing of your wage and withholding records.

It is suggested that tape, cartridge, and diskette files be mailed to the EDD return receipt requested to ensure receipt by the Department. The tape, cartridge, and diskette files should be mailed to:

Magnetic Media Production Unit, MIC 15
Employment Development Department
P.O. Box 826204
Sacramento, CA 94230-6204

Section A

Shipping Instructions (Continued)

If using a land carrier, i.e., UPS or Federal Express, use:

Magnetic Media Production Unit, MIC 15
Employment Development Department
800 Capitol Mall
Sacramento, CA 95814

Information Contact

Requests for forms or information relative to quarterly magnetic media reporting may be obtained through EDD's website at <http://www.edd.cahwnet.gov> or by calling (916) 654-6845 or writing to:

Magnetic Media Coordinator, MIC 15
Employment Development Department
P.O. Box 826880
Sacramento, CA 94280-0001

Hearing impaired persons can reach EDD through the California Relay Service at 1-800-735-2929.

Section B

Instructions for Reporting Quarterly DE 6 Wage and Withholding Information Using the Interstate Conference of Employment Security Agencies (ICESA) Uniform Magnetic Media Reporting Format

ICESA Format

The ICESA format was developed to ease the reporting burden on large multi-state employers due to the different magnetic media formats required by each state. California began accepting the ICESA format the second quarter of 1994.

Required State Records

The following records are mandatory when reporting quarterly DE 6 wage and withholding information to California.

Code E - Employer Record
Code S - Employee Record
Code T - Total Record

Optional State Records

Code A, B, and F Record Usage
These records are not required for California reporting. Their presence on the California file is optional.

Filing Deadlines

Quarterly wage and withholding information is normally due one month after the quarter ends. However, magnetic tape and cartridge filers are allowed an additional 30 days if needed. Early submission of data files ensures that wage data will be available for claim processing.

Common Errors in File Construction and Transmittal

There are a number of common errors that are made during file construction and transmittal. Below are some reminders/hints that may help you avoid those errors before submitting your magnetic media.

- Please do not submit a paper Quarterly Wage and Withholding Report, form DE 6, if all the same data is submitted on magnetic media as this results in a duplicate posting to our wage reporting system. See page 2 for further information.
- No payroll - A no payroll report cannot be filed on magnetic media. See page 3 for further information.
- All alpha characters must be uppercase letters.

Common Errors in File Construction and Transmittal (Continued)

- Nul characters (Hex 00) cannot be used.
- Reporting Period - Ensure that reporting period is correct. Programmers will frequently hard-code this value in the program and then fail to update it for the following quarter.
- State Code - Ensure that the State Code is correct in the Code S, Employee Record(s). The value "06" must be present in the California wage record(s).
- Alphabetic, numeric, and alpha-numeric fields - Ensure that alphabetic and alpha-numeric fields are initialized to spaces and numeric fields are initialized to zeros.
- Numeric Field - Ensure that numeric fields are filled with either the appropriate data or zeros. Do **not** leave blank.
- Wage and Tax Fields - Negative amounts are **not** acceptable. See page 3 for further information.
- Magnetic Media Transmittal Sheet, form DE 166:

Ensure that the information provided on the transmittal sheet is accurate and complete.

Ensure that you enclose the completed transmittal sheet when mailing your magnetic media. **The transmittal sheet must accompany the media.**

- Punctuation:

Do **not** use hyphens in SEANs and/or Social Security numbers.

Do **not** use commas and/or decimals in dollar amount fields.

- Tape/Cartridge File:

Ensure that the blocking factor is **not** larger than 85.

Ensure that the file is a fixed block.

Common Errors in File Construction and Transmittal (Continued)

Do not create a block size that is not an even multiple of the record size.

Do not write a data block that contains records from the previous data block. This problem frequently happens when the programmer fails to clear working storage prior to reading in each new block of processing information.

- **Diskette File:**

A diskette must not contain more than one file. If more than one file of UI wage information is being submitted, each file must be named UIWAGE and each file must be placed on a separate diskette. No files other than UIWAGE should be included on the diskette.

Transmitters of unemployment insurance wage information for multiple employers should avoid creating a separate file and a separate diskette for each employer.

Magnetic Media Reporting Format

The following record descriptions identify the necessary records and field information for reporting quarterly DE 6 data to the state on magnetic media using the ICESA format.

ICESA Magnetic Media Reporting Format

Section B

Code E - Employer Record

This record is required when reporting quarterly DE 6 wage and withholding information. A separate Code E record must be present for each SEAN and branch reported on the file. All Code S Employee Records must be grouped following the Code E record for that SEAN reporting group. At least one Code S record must be present for each Code E record reported on the file.

RECORD NAME: Code E - Employer Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant E. Every SEAN and branch must begin with a Code E record.
2-23	Not applicable to California reporting needs	22	Blank fill.
24-73	Employer Name	50	Enter the employer's name exactly as the employer is registered with the State EDD. Left justify and blank fill.
74-113	Employer Street Address	40	Enter the street address or Post Office box number of the employer. Left justify and blank fill.
114-138	Employer City	25	Enter the city of employer. Left justify and blank fill.
139-140	Employer State	2	Enter the standard FIPS postal abbreviation (please see Page 33, Section E, Abbreviations column.) If this is a foreign address, enter the two character country code.
141-148	Not applicable to California reporting needs	8	Blank fill.
149-153	Zip Code Extension	5	Enter four digit extension of zip code, being sure to include the hyphen in Position 149. If N/A, blank fill.
154-158	Zip Code	5	Enter a valid zip code. If this is a foreign address, enter the Foreign Postal Code, if applicable.
159-160	Not applicable to California reporting needs	2	Blank fill.
161-162	Blocking Factor	2	Enter blocking factor of the file, not to exceed 85. Blank fill for diskette.
163-275	Not applicable to California reporting needs	113	Blank fill.

ICESA Magnetic Media Reporting Format

Section B

Code S - Employee Record

This record is required when reporting quarterly DE 6 wage and withholding information. This record must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or Social Security number order within each employer or branch if possible; however, this is not mandatory.

RECORD NAME: Code S - Employee Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant S.
2-10	Social Security Number	9	Enter the employee's Social Security number. If not available, enter the letter "I" (eye) in position 2 and blank fill.
11-30	Employee Last Name	20	Enter the employee's last name. Left justify and blank fill.
31-42	Employee First Name	12	Enter the employee's FULL first name. Left justify and blank fill.
43	Employee Middle Initial	1	Enter the employee's middle initial. If no middle initial, blank fill.
44-45	State Code	2	Enter the state FIPS postal number code for the state to which wages are being reported. Constant 06 for California.
46-63	Not applicable to California reporting needs	18	Blank fill.
64-77	State Quarterly Unemployment Insurance Total Wages	14	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly wages paid during the period that are subject to UI/SDI taxes. Taxable limitations do not apply. For example, Employee A makes \$40,000 a year, \$10,000 a quarter. 00000001000000 should be entered in this field each quarter. Include dollars and cents. Right justify and zero fill.
78-146	Not applicable to California reporting needs	69	Blank fill.
147-154	State Employer Account Number	8	NUMERIC CHARACTERS ONLY. Enter the SEAN assigned by the State EDD. A seven digit account number followed by a check digit. Left justify and zero fill. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 147-154 should contain the value 12345678.

ICESA Magnetic Media Reporting Format

Section B

Code S - Employee Record (Continued)

RECORD NAME: Code S - Employee Record (Continued)

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
155-157	Branch Code	3	If registered with the Department as a branch coded employer, enter the applicable branch code for each employee. Left justify and blank fill. If not a branch coded employer, zero fill.
158-176	Not applicable to California reporting needs	19	Blank fill.
177-190	Quarterly Personal Income Tax Wages (State Taxable Wages)	14	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly PIT wages paid during the period that are subject to California PIT even if they were not subject to PIT withholding. Include dollars and cents. Right justify and zero fill.
191-204	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	14	NUMERIC CHARACTERS ONLY. Enter the amount of the employee's quarterly California PIT withheld. Include dollars and cents. Right justify and zero fill.
205-210	Not applicable to California reporting needs	6	Blank fill.
211	Wage Plan Code	1	ALPHA CHARACTERS ONLY. Enter appropriate Wage Plan Code (please see Page 32, Section E, Wage Plan Codes). DO NOT LEAVE BLANK.
212-214	Not applicable to California reporting needs	3	Blank fill.
215-220	Reporting Period	6	NUMERIC CHARACTERS ONLY. Enter the last month and the four digit year of the calendar quarter. For example, 031999 should be entered in this field for the first quarter of 1999.
221-275	Not applicable to California reporting needs	55	Blank fill.

Code T - Total Record

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a SEAN reporting group. This record contains the aggregate totals for all preceding Code S records for that group. A separate Code T record must be generated for each Code E record reported on the file.

RECORD NAME: Code T - Total Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1	Record Identifier	1	Constant T.
2-8	Number of Employees	7	NUMERIC CHARACTERS ONLY. Enter the total number of Code S records from preceding Code E record. Right justify and zero fill.
9-26	Not applicable to California reporting needs	18	Blank fill.
27-40	State Quarterly Unemployment Insurance Total Wages by Employer	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 64-77 of Code S records from the preceding Code E record. Include dollars and cents. Right justify and zero fill.
41-198	Not applicable to California reporting needs	158	Blank fill.
199-212	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 177-190 of Code S records from the preceding Code E record. Include dollars and cents. Right justify and zero fill.
213-226	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withheld)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 191-204 of Code S records from the preceding Code E record. Include dollars and cents. Right justify and zero fill.
227-233	Month 1 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the first month of the reporting period. Right justify and zero fill.

Code T - Total Record (Continued)

RECORD NAME: Code T - Total Record (Continued)

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
234-240	Month 2 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the second month of the reporting period. Right justify and zero fill.
241-247	Month 3 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the third month of the reporting period. Right justify and zero fill.
248-275	Not applicable to California reporting needs	28	Blank fill.

Section C

Instructions for Reporting Quarterly DE 6 Wage and Withholding Information Using the Federal MMREF-1 Magnetic Media Reporting Format

MMREF-1 Format

The Federal MMREF-1 format was developed by the Social Security Administration (SSA) to allow employers to report both quarterly and annual wage information from one coordinated format.

Required State Records

The following records are mandatory when reporting quarterly DE 6 wage and withholding information to the State of California. Due to provisions of Section 1088(a)(1) of the CUIA, California has added a State Total Record (Code RST). This record type will not interfere with your annual federal W-2 file. However, employers who file in multiple states should not use this record type on files to other states as it may interfere with their processing.

Code RE - Employer Record
Code RS - State Supplemental Employee Record
Code RST - California State Total Record

Optional State Records

Code RA, RW, RO, RT, RU and RF Usage
These records are not required for California reporting. Their presence on the California file is optional.

Filing Deadlines

Quarterly wage and withholding information is normally due one month after the quarter ends. However, tape and cartridge filers are allowed an additional 30 days if needed. Early submission of data files ensures that wage data will be available for claim processing.

Common Errors in File Construction and Transmittal

There are a number of common errors that are made during file construction and transmittal. Below are some reminders/hints that may help you avoid those errors before submitting your magnetic media.

- Please do not submit a paper Quarterly Wage and Withholding Report, form DE 6, if all the same data is submitted on magnetic media as this results in a duplicate posting to our wage reporting system. See page 2 for further information.

Common Errors in File Construction and Transmittal (Continued)

- No payroll - A no payroll report **cannot** be filed on magnetic media. See page 3 for further information.
- All alpha characters must be uppercase letters.
- Nul characters (Hex 00) cannot be used.
- Reporting Period - Ensure that reporting period is correct. Programmers will frequently hard-code this value in the program and then fail to update it for the following quarter.
- State Code - Ensure that the State Code is correct in the Code RS, State Supplemental Employee Record(s). The value "06" must be present in the California wage record(s).
- Alphabetic, numeric, and alpha-numeric fields - Ensure that alphabetic and alpha-numeric fields are initialized to spaces and numeric fields are initialized to zeros.
- Numeric fields - Ensure that numeric fields are filled with either the appropriate data or zeros. Do **not** leave blank.
- Wage and tax fields - Negative amounts are **not** acceptable. See page 3 for further information.
- Magnetic Media Transmittal Sheet, form DE 166:

Ensure that the information provided on the transmittal sheet is accurate and complete.

Ensure that you enclose the completed transmittal sheet when mailing your magnetic media. **The transmittal sheet must accompany the media.**

- Punctuation:

Do **not** use hyphens in SEANs and/or Social Security numbers.

Do **not** use commas and/or decimals in dollar amount fields.

Section C

Common Errors in File Construction and Transmittal (Continued)

- Tape/Cartridge File:

Ensure that the blocking factor is **not** larger than 45.

Ensure that file is a fixed block.

Do not create a block size that is not an even multiple of the record size.

Do not write a data block that contains records from the previous data block. This problem frequently happens when the programmer fails to clear working storage prior to reading in each new block of processing information.

- Diskette File:

A diskette must not contain more than one file. If more than one file of UI wage information is being submitted, each file must be named MMREF and each file must be placed on a separate diskette. No files other than MMREF should be included on the diskette.

Transmitters of unemployment insurance wage information for **multiple** employers should avoid creating a separate file and a separate diskette for each employer.

Magnetic Media Format

The following record descriptions identify the necessary records and field information for reporting quarterly DE 6 wage and withholding data to the state on magnetic media using the Federal MMREF-1 format.

Federal MMREF-1 Magnetic Media Reporting Format

Section C

Code RE - Employer Record

This record is required when reporting quarterly DE 6 wage and withholding information. A separate Code RE record must be present for each SEAN and branch reported on the magnetic media file. All Code RS State Supplemental Employee Records must be grouped following the Code RE record for that SEAN reporting group. At least one Code RS record must be present for each Code RE record reported on the file.

RECORD NAME: Code RE - Employer Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant RE. Every SEAN and branch must begin with a Code RE record.
3-39	Not applicable to California reporting needs	37	Blank fill.
40-96	Employer Name	57	Enter the employer's name exactly as the employer is registered with the State EDD. Left justify and blank fill.
97-118	Employer Location Address	22	Enter any additional address of the employer information such as suite, floor, or building number. Left justify and blank fill.
119-140	Employer Delivery Address	22	Enter street address or Post Office box number of the employer. Left justify and blank fill.
141-162	Employer City	22	Enter city of the employer. Left justify and blank fill.
163-164	Employer State	2	Use the standard FIPS postal abbreviation (please see Page 33, Section E, Abbreviations column). If this is a foreign address, enter the two character country code.
165-169	Zip Code	5	Enter a valid zip code. If this is a foreign address, enter the Foreign Postal Code, if applicable. If necessary, continue the Foreign Postal Code in Positions 170-173.
170-173	Zip Code Extension	4	Enter four digit extension of zip code. If N/A, blank fill.
174-512	Not applicable to California reporting needs	339	Blank fill.

Federal MMREF-1 Magnetic Media Reporting Format

Section C

Code RS - State Supplemental Employee Record

This record is required when reporting quarterly DE 6 wage and withholding information. This record must be generated for each employee of an employer or branch and must be grouped by employer or branch. The employee should be reported in surname or Social Security number order within each employer or branch if possible; however, this is not mandatory.

RECORD NAME: Code RS - State Supplemental Employee Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-2	Record Identifier	2	Constant RS.
3-4	State Code	2	Enter the State FIPS postal number code for the state to which wages are being reported. Constant 06 for California.
5-9	Not applicable to California reporting needs	5	Blank fill.
10-18	Social Security Number	9	Enter the employee's Social Security number. If not available, enter the letter "I" (eye) in Position 10 and blank fill.
19-33	Employee First Name	15	Enter the employee's FULL first name. Left justify and blank fill.
34-48	Employee Middle Name or Initial	15	Enter the employee's middle name or initial. If none, blank fill.
49-68	Employee Last Name	20	Enter the employee's last name. Left justify and blank fill.
69-194	Not applicable to California reporting needs	126	Blank fill.
195	Wage Plan Code	1	ALPHA CHARACTERS ONLY. Enter appropriate Wage Plan Code (please see Page 32, Section E, Wage Plan Codes). DO NOT LEAVE BLANK.
196	Not applicable to California reporting needs	1	Blank fill.
197-202	Reporting Period	6	NUMERIC CHARACTERS ONLY. Enter the last month and the four digit year of the calendar quarter. For example, 031999 should be entered in this field for the first quarter of 1999.

Federal MMREF-1 Magnetic Media Reporting Format

Section C

Code RS - State Supplemental Employee Record (Continued)

RECORD NAME: Code RS - State Supplemental Employee Record (Con't)

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
203-213	State Quarter Unemployment Insurance Total Wages	11	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly wages subject to UI/SDI taxes. Taxable limitations do not apply. For example, Employee A makes \$40,000 a year, \$10,000 a quarter. 0000100 quarter. Right justify and zero fill.
214-247	Not applicable to California reporting needs	34	Blank fill.
248-255	State Employer Account Number	8	NUMERIC CHARACTERS ONLY. Enter the SEAN assigned by the State EDD. A seven digit account number followed by a check digit. Left justify and zero fill. Omit hyphens. Example: If your employer account number is 123-4567-8, Positions 147- 154 should contain the value 12345678.
256-258	Branch Code	3	If registered with the Department as a branch coded employer, enter the applicable branch code for each employee. Left justify and blank fill. If not a branch coded employer, zero fill.
259-275	Not applicable to California reporting needs	17	Blank fill.
276-286	Quarterly Personal Income Tax Wages (State Taxable Wages)	11	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly PIT wages paid during the period that are subject to California PIT even if they were not subject to PIT withholding. Include dollars and cents. Right justify and zero fill.
287-297	Quarterly Personal Income Tax Withheld (State Income Tax Withheld)	11	NUMERIC CHARACTERS ONLY. Enter the amount of employee's quarterly California PIT withheld. Include dollars and cents. Right justify and zero fill.
298-512	Not applicable to California reporting needs	215	Blank fill.

Federal MMREF-1 Magnetic Media Reporting Format

Section C

Code RST - State Total Record

This record is required when reporting quarterly DE 6 wage and withholding information and must be the last record reported for a SEAN reporting group. This record contains the aggregate totals for all preceding RS records for that group. A separate Code RST record must be generated for each Code RE record reported on the magnetic media file and must be written just before the Federal Code RT record.

RECORD NAME: Code RST - State Total Record

LOCATION	FIELD	LENGTH	DESCRIPTION AND REMARKS
1-3	Record Identifier	3	Constant RST.
4-10	Number of Employees	7	NUMERIC CHARACTERS ONLY. Enter the total number of Code RS records from preceding Code RE record. Right justify and zero fill.
11	Not applicable to California reporting needs	1	Blank fill.
12-13	State Code	2	Constant 06.
14	Not applicable to California reporting needs	1	Blank fill.
15-28	Quarterly Unemployment Insurance Total Wages by Employer	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 203-213 of Code RS records from the preceding Code RE record. Include dollars and cents. Right justify and zero fill.
29	Not applicable to California reporting needs	1	Blank fill.
30-43	Quarterly Personal Income Tax Wages by Employer (State Taxable Wages)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 276-286 of Code RS records from the preceding Code RE record. Include dollars and cents. Right justify and zero fill.
44	Not applicable to California reporting needs	1	Blank fill.

Federal MMREF-1 Magnetic Media Reporting Format

Section C

Code RST - State Total Record (Continued)

RECORD NAME: Code RST - State Total Record (Continued)

LOCA- TION	FIELD	LENGTH	DESCRIPTION AND REMARKS
45-58	Quarterly Personal Income Tax Withheld by Employer (State Income Tax Withheld)	14	NUMERIC CHARACTERS ONLY. Enter the total of amounts in Positions 287-297 of Code RS records from the preceding Code RE record. Include dollars and cents. Right justify and zero fill.
59	Not applicable to California reporting needs	1	Blank fill.
60-66	Month 1 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the first month of the reporting period. Right justify and zero fill.
67	Not applicable to California reporting needs	1	Blank fill.
68-74	Month 2 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the second month of the reporting period. Right justify and zero fill.
75	Not applicable to California reporting needs	1	Blank fill.
76-82	Month 3 Employment for Employer	7	Enter the total number of employees, full time and part time, who worked during or received pay subject to UI wages for the payroll period that includes the 12th day of the third month of the reporting period. Right justify and zero fill.
83-512	Not applicable to California reporting needs	430	Blank fill.

Section D

Glossary of Terms

Account Number	The 8-digit number assigned to each employer registered with the California Employment Development Department, for example, 123-4567-8.
ASCII	American National Standard Code for Information Interchange.
Blank Fill	The use of the space bar to fill a field. Do not fill with zeros or leave the field empty.
Block	A collection of contiguous records recorded as a unit. For the purpose of this publication a block may contain from 1 to 85 records.
Block-Size	The number of characters contained in a block of information.
Blocking Factor	The number of records reported in a block of information. The factor can be from 01 through 85.
Branch Code	A three-digit number used by employers who are authorized by EDD to report under a branch coding system.
Byte	Synonymous with the word "Character" for purposes of this publication.
Character	A letter, digit, or symbol used to form a word or a name.
Data Block	See "Block."
DE 6	Quarterly Wage and Withholding Report.
EBCDIC	Extended Binary Coded Decimal Interchange Code.
EDD	The Employment Development Department.
Employee	Wage-earner in employment covered by the California Unemployment Insurance Code. Payers of pension, annuities and other deferred income (1099R) payments must continue to report PIT withheld by individual; however, reporting of PIT wages does not apply to 1099 R payments.

Section D

External Label	<p>Gummed label attached to the outside of a data medium such as a tape, cartridge, or diskette. To successfully process the media, the external label must contain the following information:</p> <ul style="list-style-type: none">• Employer name• State employer account number• Quarter• Year
File	<p>A collection of related records treated as a unit.</p>
Internal Label	<p>See "Labels."</p>
Labels	<p>Labels consist of control type information that immediately precedes and follows data blocks and are separated from the data blocks by a single tape mark. Standard type labels generally consist of three 80 byte header labels and two 80 byte trailer labels, each blocked separately.</p>
Records	<p>A collection of related items of data, treated as a unit. For example, employee information such as name, address, Social Security account number, etc., constitutes a record. For the purposes of this publication, a record may contain either 275, 276, or 512 characters.</p>
Social Security Account Number	<p>A nine digit number assigned to employees by the Social Security Administration. All wage records and claim actions are filed under this number rather than by name. Therefore, a correct Social Security account number is essential.</p>
SSA	<p>The Social Security Administration.</p>
Subject Employer	<p>An employer who is subject to the California Unemployment Insurance Code.</p>
Tape Mark	<p>An internal tape identifier used to separate data from labels, one data file from another on a reel of tape, and to indicate end of reel.</p>
Test File	<p>A magnetic media file generally containing a small cross section of records created for the purpose of running on a computer to ensure file content reliability prior to mail file preparation.</p>

Section D

Transmitter	An entity that physically sends the media file that contains the State's data. This may be a firm that prepares and transmits its own file or it may be a firm authorized by another to prepare and transmit the file.
Wage Item	Each record of wages paid to each employee by the employer within a quarter/year.
Wage Plan Code	The type of coverage an employee has. (Reference Wage Plan Code Exhibit in Section E.)
Zero Fill	The use of the numeric character zero (0) to fill a field. Do not use the space bar to fill or leave the field empty.

Section E

Exhibits

Wage Plan Codes

Quarterly DE 6 Wage Plan Codes

Please use the appropriate plan code that pertains to your employees. The Plan Code indicates the type of coverage an employee has and is correlated with your state employer account number:

- S = Employee is covered under a State Plan for both Unemployment Insurance and Disability Insurance.
- U = Employee is covered under a Department approved Voluntary Plan for Disability Insurance and the State Plan for Unemployment Insurance.
- J = Employee is covered under the State Plan for Disability Insurance only (exempt from Unemployment Insurance).
- L = Employee is covered under a Voluntary Plan for Disability Insurance only (exempt from Unemployment Insurance).
- R = Employee is covered under the State Plan for Unemployment Insurance but is exempted from Disability Insurance. This applies only to Sole Stockholders who claim an exemption under Section 637.1 of the California Unemployment Insurance Code (CUIC); Third Party Sick Pay recipients who claim an exemption under Section 931.5 of the CUIC; and employees claiming a Religious Exemption under Section 2902 of the CUIC. The employee must file an exemption certificate for the religious exemption.
- A = Employee is covered under the State Plan for Unemployment Insurance. This applies only to public entity employees.
- P = Employee is covered for Personal Income Tax Withholding purposes only.

Do not leave the Wage Plan Code blank.

Section E

State Reporting Codes

States of the United States (including the District of Columbia) with their assigned codes, according to Federal Information Processing Standard 5 (FIPS 5-1).

Name	Abbreviations	State Code *
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	04
Arkansas	AR	05
California	CA	06
Colorado	CO	08
Connecticut	CT	09
Delaware	DE	10
District of Columbia	DC	11
Florida	FL	12
Georgia	GA	13
Hawaii	HI	15
Idaho	ID	16
Illinois	IL	17
Indiana	IN	18
Iowa	IA	19
Kansas	KS	20
Kentucky	KY	21
Louisiana	LA	22
Maine	ME	23
Maryland	MD	24
Massachusetts	MA	25
Michigan	MI	26
Minnesota	MN	27
Mississippi	MS	28
Missouri	MO	29
Montana	MT	30
Nebraska	NE	31
Nevada	NV	32
New Hampshire	NH	33

* Use in Code S, RS, and RST records only.

Section E

State Reporting Codes (Continued)	Name	Abbreviations	State Code *
	New Jersey	NJ	34
	New Mexico	NM	35
	New York	NY	36
	North Carolina	NC	37
	North Dakota	ND	38
	Ohio	OH	39
	Oklahoma	OK	40
	Oregon	OR	41
	Pennsylvania	PA	42
	Rhode Island	RI	44
	South Carolina	SC	45
	South Dakota	SD	46
	Tennessee	TN	47
	Texas	TX	48
	Utah	UT	49
	Vermont	VT	50
	Virginia	VA	51
	Washington	WA	53
	West Virginia	WV	54
	Wisconsin	WI	55
	Wyoming	WY	56

* Use in Code S, RS, and RST records only.

State of California

MAGNETIC MEDIA FILING REGISTRATION

Send to:

MAGNETIC MEDIA COORDINATORS, MIC 15
EMPLOYMENT DEVELOPMENT DEPARTMENT
P.O. BOX 826880
SACRAMENTO, CA 94280-0001
(916) 654-6845

Please complete the following information if your company plans to file on magnetic media.

Transmitting Company Name		Date
Address		Federal Employer Identification Number
City, State and ZIP		State Employer Account Number
Contact for Technical Information (Name)	Title	Telephone Number and Extension ()

FILING INFORMATION

Please indicate the document type(s) you plan to file and the filing period when you plan to begin filing on magnetic media.

☐ **DE 6**
 ☐ 1st Quarter
 ☐ 2nd Quarter
 ☐ 3rd Quarter
 ☐ 4th Quarter
 Year: _____

☐ **NER**
 ☐ Other _____

Please indicate the estimated average number of employees to be reported during the reporting period. _____

Do you plan to act as a transmitter for other Employers?

☐ Yes
 ☐ No

If yes, please prepare a list of the names, State Employer Account Numbers, Federal Employer Identification Numbers (FEIN) and estimated numbers of employees of those employers you plan to report for and attach it to this form.

Do you plan to purchase software or services to create your media file?

☐ Yes
 ☐ No

If yes, please provide the following information:

Software/Service Company Name	Representative Name	Telephone Number ()
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SYSTEM/MEDIA CHARACTERISTICS

TAPE/CARTRIDGE	DISKETTE
Computer Make/Model:	System Model; e.g., IBM System 36:
Recording Density (BPI): <input type="checkbox"/> 6250 <input type="checkbox"/> 1600	Operating System; e.g., MS-DOS V4.0:
Coding Structure: <input type="checkbox"/> EBCDIC <input type="checkbox"/> ASCII	Diskette Size: <input type="checkbox"/> 5 1/4" <input type="checkbox"/> 3 1/2"

AUTHORIZED REPRESENTATIVE OF ORGANIZATION

Name and Title (Type or Print)	Telephone Number ()
Signature	Date



MAGNETIC MEDIA - TRANSMITTAL SHEET

QUARTERLY WAGE AND WITHHOLDING INFORMATION

Complete Parts I, II, III and IV of form. Do not complete form DE 6, Quarterly Wage and Withholding Report, unless additional quarterly wages are being reported. Questions regarding quarterly reporting may be directed to (916) 654-8470. Mail completed transmittal and labeled media to:

Magnetic Media Production Unit, MIC 15
Employment Development Department
P.O. Box 826204
Sacramento, CA 94230-6204

Note: If using land carrier, i.e., UPS or Federal Express, use:
800 Capitol Mall, MIC 15
Sacramento, CA 95814

PART I - TRANSMITTER / CONTACT INFORMATION
TRANSMITTAL DATE: _____

TRANSMITTING FIRM NAME AND ADDRESS 	PLEASE ENTER REPORTING PERIOD. DE 6 - QUARTER _____ YEAR _____ NUMBER OF FIRMS REPORTED ON FILE: _____
ENTER ADDRESS TO WHICH FILE SHOULD BE RETURNED* <input type="checkbox"/> CHECK FOR CHANGE OF ADDRESS <small>*NOTE: Diskettes not returned unless requested.</small>	NAME, ADDRESS AND TELEPHONE NUMBER OF PERSON TO CONTACT FOR TECHNICAL INFORMATION REGARDING FILE. ()

PART II - FIRM(S) BEING REPORTED

(Attach additional sheets if needed. Computer printouts of the required data may also be attached.)

EMPLOYER NAME (FIRM #1)			EMPLOYER NAME (FIRM #2)		
STATE ID NUMBER	BRANCH	FEDERAL ID NUMBER	STATE ID NUMBER	BRANCH	FEDERAL ID NUMBER
TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE \$			TOTAL SUBJECT WAGES REPORTED ON MEDIA FILE \$		
TOTAL PIT WAGES REPORTED ON MEDIA FILE \$			TOTAL PIT WAGES REPORTED ON MEDIA FILE \$		
TOTAL PIT WITHHELD ON MEDIA FILE \$			TOTAL PIT WITHHELD ON MEDIA FILE \$		
TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE #			TOTAL NUMBER OF EMPLOYEES REPORTED ON MEDIA FILE #		
TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) \$			TOTAL SUBJECT WAGES REPORTED ON PAPER (IF ANY) \$		

PART III - MAGNETIC MEDIA FILE INFORMATION

TAPE <input type="checkbox"/> 9 TRACK TAPES <input type="checkbox"/> IBM 3480 TAPE CARTRIDGES <input type="checkbox"/> IBM 3490 TAPE CARTRIDGES	LIST ANY EXTERNAL TAPE/CARTRIDGE FILE IDENTIFICATION NUMBERS _____ _____ _____	DISKETTE <input type="checkbox"/> 8" <input type="checkbox"/> 5¼ <input type="checkbox"/> 3½
---	--	--

PART IV - DECLARATION

I declare that the information herein is true and correct to the best of my knowledge and belief.

Signature _____ Title _____ Phone () _____ Date _____

**WAIVER REQUEST
FROM FILING QUARTERLY WAGE REPORT(S) ON MAGNETIC MEDIA**

PART I – EMPLOYER INFORMATION

Employer Name:		Date:
Mailing Address:		State ID Number:
City/State/ZIP:		Federal ID Number:
Contact Name:	Title:	Telephone Number: ()

PART II – WAIVER REQUEST INFORMATION

1. This request is for TAX YEAR _____ QUARTER(S) _____
2. Is this the first year you have submitted a waiver request?
☐ YES ☐ NO
3. Do you presently own a computer?
☐ YES ☐ NO
4. Briefly explain your need for a waiver:

The waiver request must be filed within 90 days of becoming subject to the magnetic media requirement. Approved requests are valid for up to a maximum of one year. Subsequent requests for a waiver must be filed separately on form DE 3086M. **If this waiver is approved, the paper Quarterly Wage and Withholding Report, DE 6, must be filed by the report due date.** Questions may be directed to (916) 654-6845. Waiver request should be mailed to:

Employment Development Department
Electronic Filing Group, MIC 15
Mag Media Unit
P.O. Box 826880
Sacramento, CA 94280-0001

PART III – SIGNATURE

Under penalties of perjury, I declare that I have examined this form, including any accompanying statements, and, to the best of my knowledge and belief, it is true, correct and complete.		
Signature:	Title:	Date: